UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

IN RE

DELPHI CORPORATION

Case No. 05-44481

Debtor.

James R. Scheuerle, P42932 Parmenter O'Toole Attorneys for Muskegon Castings Corp. 175 West Apple Muskegon MI 49443-0786 231.722.1621

PROOF OF SERVICE

DOCUMENT(S) SERVED:

Secured Proof of Claim in the amount of \$48,161.52

PERSON(S) SERVED:

Clerk (Delphi Corp. Claims) United States Bankruptcy Court-So. Dist. Of NY One Bowling Green, Room 534 New York NY 10004-1408

The undersigned certifies that a copy of the documents listed as served above were served upon the parties listed above at their respective address via UPS Overnight Delivery on the date below.

I declare that the statements above are true to the best of my information, knowledge and belief.

PARMENTER O'TOOLE

Date: July 27, 2006 By: /s/ James R. Scheuerle

James R. Scheuerle (P42932) Attorney for Muskegon Castings Corp.